X

BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1880-81.

SIMLA:
GOVERNMENT CENTRAL BRANCH PRESS.
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BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1880-81.

Circular No. 8F.

Extract from the Proceedings of the Government of India in the Home, Revenue and Agricultural Department,—dated Simla, the 29th April 1880.

FORESTS.

READ—

A Resolution by the Government of India in the Department of Revenue, Agriculture and Commerce, No. 21F., dated the 4th June 1877, reviewing the Budget Estimates of the Forest Department for 1879-80.

Read also—

The Budget Estimates of the Forest Department for 1880-81, and the provisional orders passed on them.

Financial Resolution No. 1492, dated the 31st March 1880, stating the figures finally accepted for 1879-80 and 1880-81.

RESOLUTION.—The Actuals of 1878-79, compared with those of the three previous years, were as follows:—

	1875-76. Rs.	1876-77. Rs.	1877-78. Rs.	1878-79. Rs.
Receipts	74,52,015	67,05,084	72,41,834	65,52,758
Charges	43,35,781	46,58,742	44,39,612	46,65,279
Surplus ...	31,16,234	20,46,342	28,02,222	18,87,479

If the figures for Mysore, where the forest administration is now on a different footing, be excluded, the Actuals for 1878-79 stand as follows:—

	Rs.
Receipts	61,00,183
Charges	44,67,259
Surplus	16,32,924

2. The year was financially unfavourable, the surplus having been less than any realized since the year 1874-75, when it was Rs. 19,84,656. This decrease of revenue chiefly occurred in the North-Western Provinces and Oudh, the Punjab, British Burma, and the Bombay Presidency.

3. In the *North-Western Provinces and Oudh*, the diminution of forest receipts was caused by a reduced demand for timber, wood, bamboos and other forest produce, in consequence of the drought and scarcity which prevailed during a portion of the year. In the *Punjab*, the decrease was owing to a variety of causes, but chiefly to smaller quantities of timber having been felled; the policy being to work the forests as sparingly as possible, in order to concentrate the attention of the Department on the work of demarcating the forests. In *British Burma*, the decrease is also due to the diminished supply of timber caused by the suspension of girdling operations since 1876, in order to effect the demarcation of the forests more rapidly. In *Bombay* there has been considerable falling off in the sale of fuel, coal being now used, instead of wood, on the Indus Valley Railway in Sind: also there was a short demand for timber and other forest produce in the Northern and Southern Divisions of the Presidency, the result of several years of drought and famine.

4. The figures of the Regular Estimate for 1879-80, compared with the Budget Estimate, are as follows:—

Provinces.	Budget Estimate.	Regular Estimate.
RECEIPTS.	Rs.	Rs.
Bengal	5,75,000	4,59,000
North-Western Provinces and Oudh	9,63,000	9,91,000
Punjab	5,83,000	6,50,000
Central Provinces	9,97,000	11,31,000
British Burma	10,85,000	10,96,000
Assam	1,30,000	1,50,000
Coorg	82,000	83,000
Ajmere	1,000	2,000
Surveys	...	...
Total ...	44,16,000	45,62,000
Madras	4,25,000	3,65,000
Bombay	16,20,000	14,39,000
Total of British Provinces ...	64,61,000	63,66,000
Hyderabad	2,84,000	2,84,000
Grand Total ...	67,45,000	66,50,000
CHARGES.		
Bengal	3,58,000	3,02,000
North-Western Provinces and Oudh	8,56,000	8,66,000
Punjab	5,77,000	5,45,000
Central Provinces	6,12,000	6,07,000
British Burma	8,37,000	9,19,000
Assam	1,43,000	1,43,000
Coorg	52,500	55,000
Ajmere	17,500	16,000
Surveys	50,000	50,000
Total ...	35,03,000	35,03,000
Madras	4,17,000	4,00,000
Bombay	11,80,000	10,84,000
Total of British Provinces ...	51,00,000	49,87,000
Hyderabad	1,20,000	1,20,000
Total Charges ...	52,20,000	51,07,000
Surplus ...	15,25,000	15,43,000

5. Compared with the Budget Estimate, there has been some improvement in the forest revenue of all provinces, except Bengal, Madras and Bombay. In *Bengal*, the decrease is chiefly owing to the large reduction in the number of sleepers indented for by the Northern Bengal State Railway. In *Madras* the amount of teak and other woods supplied to the Dockyard, the Ordnance and Public Works Department has fallen off. And in *Bombay*, the dulness of trade and the depressed condition of the country are still affecting the forest receipts. Compared with the Actuals of 1877-78 and 1878-79, the figures of the Regular Estimate of 1879-80 are very unfavourable, thus:—

	1877-78.	1878-79. Excluding Mysore.	1879-80.
	Rs.	Rs.	Rs.
Receipts	67,83,246	60,76,138	66,50,000
Charges	42,40,689	44,67,258	51,07,000
Surplus ...	25,42,557	16,08,880	15,43,000

6. In paragraphs 84 to 110 of his Review of Forest Administration for 1878-79, the Inspector General has discussed the causes which have affected the receipts of the Department. The Governor General in Council views with grave concern this large and continuous reduction in the surplus revenue of the Forest Department. In the Central Provinces only has a large and steadily increasing surplus of forest revenue been maintained. Unless the revenues and the annual surplus of the Forest Department recover, the Government of India will be unable to devote to forest conservancy the large sums which have hitherto been annually granted and which the important and expanding nature of the work requires. His Excellency in Council desires that this view of the matter may be impressed by the Local Governments on Forest Officers of all grades.

7. The following statement exhibits the estimates of receipts and charges for 1880-81 as proposed by the several Local Governments and Administrations and sanctioned by the Government of India :—

Provinces.	Proposed by Local Governments.	Provisionally sanctioned by the Government of India.	Finally sanctioned by the Government of India.
RECEIPTS.	Rs.	Rs.	Rs.
Bengal	5,70,000	5,70,000	5,70,000
North-Western Provinces and Oudh ...	12,76,000	12,76,000	12,77,000
Punjab	5,39,000	5,39,000	5,39,000
Central Provinces	11,95,000	11,95,000	11,96,000
British Burma	10,08,000	10,08,000	10,08,000
Assam	1,80,000	1,80,000	1,80,000
Coorg	78,000	78,000	80,000
Ajmere	4,200	4,000	4,000
Surveys	...	...	..
Total ...	48,50,200	48,50,000	48,54,000
Madras	4,24,000	4,24,000	4,24,000
Bombay	13,76,000	13,76,000	13,77,000
Total of British Provinces ...	66,50,200	66,50,000	66,55,000
Hyderabad	2,90,000	2,90,000	2,90,000
Grand Total ...	69,40,200	69,40,000	69,45,000
CHARGES.			
Bengal	4,07,000	4,07,000	4,07,000
North-Western Provinces and Oudh ...	9,31,681	9,25,000	9,25,000
Punjab	5,36,000	5,36,000	5,36,000
Central Provinces	7,09,000	7,00,000	7,00,000
British Burma	8,17,000	7,90,000	7,90,000
Assam	1,40,000	1,40,000	1,40,000
Coorg	52,000	50,000	48,000
Ajmere	16,000	16,000	16,000
Surveys	40,000	40,000	40,000
Total ...	36,48,681	36,04,000	36,02,000
Madras	4,16,500	4,24,000	4,17,000
Bombay	11,52,000	10,52,000	10,52,000
Total of British Provinces ...	52,17,181	50,80,000	50,71,000
Hyderabad	1,25,000	1,25,000	1,25,000
Total Charges ...	53,42,181	52,05,000	51,96,000
Surplus ...	15,98,019	17,35,000	17,49,000

8. The net revenue expected to be realized in 1880-81, placed side by side with those of past years, exhibits the following results :—

Provinces.	Average of 5 years, 1873-74 to 1877-78.	Actuals, 1878-79.	Regular Estimate, 1879-80.	Budget Estimate, 1880-81.
	Rs.	Rs.	Rs.	Rs.
Bengal	70,518	77,353	1,57,000	1,63,000
North-Western Provinces and Oudh	4,72,541	3,16,778	1,25,000	3,52,000
Punjab	1,83,620	22,935 *def.*	1,05,000	3,000
Central Provinces	3,49,168	4,59,147	5,24,000	4,96,000
British Burma	6,52,831	4,19,161	1,77,000	2,18,000
Assam	17,687	35,752	7,000	40,000
Coorg	54,501	17,191	28,000	32,000
Ajmere	22,121 *def.*	12,204 *def.*	14,000 *def.*	12,000 *def.*
Surveys	57,598 *def.*	60,262 *def.*	50,000 *def.*	40,000 *def.*
Total ...	17,21,147	12,29,981	10,59,000	12,52,000
Madras	19,350 *def.*	41,890	35,000 *def.*	7,000
Bombay	4,31,985	1,82,732	3,55,000	3,25,000
Total of British Provinces ...	21,33,782	14,54,603	13,79,000	15,84,000
Hyderabad	1,63,318	1,78,321	1,64,000	1,65,000
Grand Total ...	22,97,100	16,32,924	15,43,000	17,49,000

9. The estimated surplus of 1880-81, if attained, will give a small increase over the net revenue of 1878-79 and 1879-80, but it will be considerably below the average surplus of the five years 1873-74 to 1877-78. Mr. Brandis has explained in paragraph 110 of his Review that during the past five years the attention of Forest Officers has very properly been devoted to the demarcation, protection and improvement of the forests, and that this, together with the stagnation of trade and the effects of the drought and scarcity which have lately prevailed in many provinces and districts of India, has caused the surplus revenue to fall. The principal forest domains of the State have, however, now been demarcated in all provinces, except the Punjab, British Burma and Madras. The Governor General in Council trusts that in these provinces the work of demarcation will be effected as rapidly as the means available will permit. In no province can steady, successful administration of the great and important public properties entrusted to the Forest Department be expected, until the forests to be definitely reserved for the use of the present and future generations have been determined and marked off; until all private and communal claims over such forests have been heard and decided; and until the reserves are brought under regular and systematic working. In Bombay, the Central Provinces, Bengal, the North-Western Provinces and Oudh, reserves have for the most part been marked off, and forest administration in these provinces is steadily progressing. His Excellency in Council desires especially to notice with commendation the efficient and economical manner in which the forests of the Central Provinces are administered, and the steadily growing surplus derived from the forests of those provinces. His Excellency trusts that in Bengal, Burma, the Punjab and Madras successful efforts will be made to secure

that the surplus of the year under review may equal or even exceed the amounts estimated.

ORDER.—Ordered, that a copy of this Resolution, together with copies of the provisional orders on the Forest Budget Estimates of the several provinces, and with copy of the Resolution of the Department of Finance, be forwarded for information and guidance to the Local Governments and Administrations noted in the margin, to the Superintendent of Forest Surveys, the Department of Finance and the Comptroller General.

Madras.	Central Provinces.
Bombay.	British Burma.
Bengal	Coorg
North-Western Provinces and Oudh.	Ajmere.
Punjab.	Assam
	Hyderabad.

(True Extract.)

C. BERNARD,
Offg. Secy. to the Govt. of India.

Extract from the Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance), No. 1492, dated Fort William, the 31st March 1880.

READ—

The Estimates of the Forest Department for the year 1880-81.

RESOLUTION.—These estimates are accepted for the amounts noted in the annexed statement. The figures shown as the Regular Estimates for 1879-80 are those finally telegraphed to the Comptroller General, and the figures adopted for 1880-81 are those recommended by the Revenue Department.

2. The slight alterations in the figures for 1880-81 have been made in order to round the totals to even thousands. The Provincial figures in Burma are the one-sixth share made over to the province.

3. In Madras the Estimate of Imperial Expenditure in 1880-81 was apparently reduced by the Local Government after the Revenue Department had seen the estimate. Accordingly, the Local Government's estimate has been accepted. The local figures in that Presidency are the receipts and charges of the Jungal Conservancy Fund.

ORDERED, that a copy of this Resolution, and of the statement, be communicated to the Revenue Department for information and further orders.

FOREST.

REVENUES.	Regular Estimate, 1879-80.				Budget Estimate, 1880-81.			
	Imperial.	Provincial	Local.	Total.	Imperial.	Provincial	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
India, General	85,000	...	...	85,000	84,000	...	...	84,000
Central Provinces . ..	11,31,000	...	...	11,31,000	11,96,000	...	...	11,96,000
British Burma	9,13,000	1,83,000	...	10,96,000	8,40,000	1,68,000	...	10,08,000
Assam	1,50,000	...	...	1,50,000	1,80,000	...	...	1,80,000
Bengal	4,59,000	...	...	4,59,000	5,70,000	...	...	5,70,000
North-Western Provinces and Oudh	9,91,000	...	..	9,91,000	12,77,000	...	...	12,77,000
Punjab	6,50,000	...	...	6,50,000	5,39,000	...	..	5,39,000
Madras	3,65,000	...	2,40,000	6,05,000	4,24,000	...	2,29,000	6,53,000
Bombay	14,39,000	...	...	14,39,000	13,77,000	...	...	13,77,000
TOTAL ..	61,83,000	1,83,000	2,40,000	66,06,000	64,87,000	1,68 000	2,29,000	68,84,000
England	14,000	...	...	14,000	16,000	...	..	16,000
GRAND TOTAL .	61,97,000	1,83,000	2,40,000	66,20,000	65,03,000	1,68,000	2,29,000	69,00,000

EXPENDITURE.	Regular Estimate, 1879-80.				Budget Estimate, 1880-81.			
	Imperial	Provincial.	Local.	Total	Imperial.	Provincial	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	1,21,000	...	...	1,21,000	1,04,000	..	...	1,04,000
Central Provinces ...	6,07,000	...	...	6,07,000	7,00,000	...	...	7,00,000
British Burma	7,66,000	1,53,000	...	9,19,000	6,58,000	1,32,000	...	7,90,000
Assam	1,43,000	...	...	1,43,000	1,40,000	..	...	1,40,000
Bengal	3,02,000	...	...	3,02,000	4,07,000	...	...	4,07,000
North Western Provinces and Oudh	8,66,000	...	..	8,66,000	9,25,000	...	...	9,25,000
Punjab	5,45,000	...	..	5,45,0 0	5,36,00	...	...	5,36,000
Madras	4,00,000	...	1,75,000	5,75,000	4,17,000	...	2,05,000	6,22,000
Bombay	10,84,000	...	...	10,84,00	10,52,000	...	...	10,52,000
TOTAL ..	48,34,000	1,53,000	1,75,000	51,62,000	49,39,000	1,32,000	2,05,000	52,76,000
England	48,000	...	..	48,000	44,000	...	...	44,000
GRAND TOTAL ...	48,82,000	1,53,000	1,75,000	52,10,000	49,83,000	1,32,000	2,05,000	53,20,000

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 19-21F., dated Fort William, the 8th January 1880.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Madras Presidency for 1879-80 :—

Nos. 258-260 F., dated the 12th March 1879.
No. 21 F., dated the 4th June 1879.

Read also—

A letter from the Accountant General, Madras, No. 4079, dated the 14th November 1879, forwarding the Budget Estimate of the Forest Department in the Madras Presidency for 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows :—

		Budget Estimate. Rs.	Regular Estimate. Rs.	Actuals. Rs.
Receipts		4,34,000	3,62,000	3,83,878
Charges	A—Conservancy and Works	1,86,000	1,50,000	1,24,337
	B—Establishments ...	2,30,000	2,20,000	2,19,452
	Total ...	4,16,000	3,70,000	3,43,789
Surplus		18,000	.....	40,089
Deficit ...		.....	8,000	.....

2. In submitting the Statement of Actual Receipts and Charges in October last, the Conservator explained that his figures differed from those of the Accountant General, which were :—

		Rs.
Receipts		3,83,694
Charges	A—Conservancy and Works	1,24,406
	B—Establishments	2,19,353
	Total ...	3,43,759
Surplus		39,935

It is now said that the figures shewn in the Accountant General's books are—

	Rs.
Receipts	3,83,894
Charges	3,41,804
Surplus	41,890

But it is not explained which of the figures are to be adopted as representing the correct actuals of the year. The figures finally accepted as the "Actuals" for 1878-79 should be reported.

3. The Government of Madras correctly observe that the actual revenue of the year was lower than that of any year since 1874-75, when it amounted to Rs. 3,64,000. Expenditure having been restricted, the actual result of the year was a surplus of Rs. 40,000.

4. The estimates for 1879-80 are :—

			Regular Estimate.	
		Budget Estimate. Rs.	Proposed by Conservator. Rs.	Amended by Local Govt. Rs.
Receipts		4,25,000	3,84,500	3,84,500
Charges	A—Conservancy and Works	1,87,000	1,88,000	1,56,500
	B—Establishments ...	2,30,000	2,28,000	2,28,000
	Total ...	4,17,000	4,16,000	3,84,500
Surplus		8,000	.....	.....
Deficit ...		.....	31,500	.....

A variety of causes are expected to affect the receipts, which shew a reduction of Rs. 40,500, while the charges have only been diminished by Rs. 1,000. The Government of Madras fear that the small estimate of receipts is well founded; they say the establishment charges are not open to reduction, but have directed that the working charges should be reduced, so as to effect an equilibrium between Receipts and Expenditure.

The estimate, as revised by the Madras Government, will be accepted, pending such further alterations as may hereafter be reported by telegraph.

5. The estimate proposed for 1880-81 is :—

		Proposed by Conservator. Rs.	Amended by Local Govt. Rs.
Receipts		4,50,000	4,24,000
Charges { A—Conservancy and Works ...		1,98,000	1,70,000
Charges { B—Establishments		2,50,000	2,46,500
Total ...		4,48,000	4,16,500
Surplus		2,000	7,500

The Board of Revenue proposed to reduce the estimated Receipts to Rs 4,15,000, but the Government of Madras have fixed them at Rs. 4,24,000. They have also reduced the charges under "A" and "B," making them, in round numbers, Rs. 1,70,000 and Rs. 2,46,500.

6. The actuals of 1878-79 and the estimate for 1880-81, arranged according to the main heads of work, are as follows :—

Receipts.	Actuals, 1878-79. Rs.	Budget Estimate, 1880-81. Rs.
I.—Timber and other produce removed and sold on Government account	1,80,423	2,15,700
II to V.—Other revenue	2,03,455	2,08,300
Total ...	3,83,878	4,24,000
Charges.		
A I.—Timber and other produce removed on Government account	64,161	76,500
A II, III, IV.—Other revenue	6,799	11,620
A V, VII, VIII.—Formation, protection and improvement of the forests	40,895	70,960
A VI, IX.—Live and dead stock and miscellaneous charges	12,482	10,920
B—Establishments	2,19,152	2,46,500
Total ...	3,43,789	4,16,500

Larger amounts than were expended in 1878-79 are provided for the production of revenue. For the formation and improvement of the forests Rs. 70,000 are estimated in the place of Rs. 40,000 spent in 1878-79. The Governor General in Council accepts these figures for the estimate of 1880-81; but His Excellency in Council directs that the attention of the Madras Government be drawn to the absolute necessity of so administering the Forest Department as to yield a regular and a growing surplus of revenue. Unless this is done, it will be impossible for the Government to spend on the protection and improvement of the public forests the full sums which the interests of the country and of future generations really require.

7. The estimate under B—"Establishments" is:—

	Rs.
Pay of Conservator	16,800
Ditto Officers	81,290
Ditto Subordinate Forest Establishments	64,860
Ditto Office Establishments	27,150
Total ...	1,90,100
Travelling Allowances	48,380
Contingencies	8,020
Total ...	2,46,500

8. The pay of the Conservator of Forests in Madras is Rs. 1,200 per mensem, or Rs. 14,400 per annum; but a pay of Rs. 1,400 a month, or Rs. 16,800 a year, is estimated for. There seems no ground for this increase, and it cannot, therefore, be admitted, so long as the surplus revenue of the Madras forests is so very small.

The sanctioned scale provides for 17 officers, whose pay, including the personal allowance sanctioned at different times, amounts to Rs. 6,741 per mensem, or Rs. 80,892 per annum; but no recent information regarding the actual strength of the superior staff is at the disposal of the Government of India. As there will be some savings, it seems sufficient to allow Rs. 75,000 under this head.

For Subordinate Forest and Office Establishments the estimates are within the sanctioned amount.

9. Travelling allowances and contingencies for the last three years have been:—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals	1876-77	41,341	6,689
	1877-78	37,868	6,713
	1878-79	38,604	7,189
Estimates	1879-80	43,677	8,231
	1880-81	48,380	8,027

It seems sufficient to allow Rs. 40,000 under travelling allowances.

After the reductions above described, the estimate of charges will be Rs. 3,99,000 in round numbers. But provision must be made for the proposed deputation of Mr. Baden-Powell to Madras, and for this purpose Rs. 25,000 will be needed. Making this addition, the estimate, as provisionally accepted by the Government of India, will be as follows:—

	Rs.
Receipts	4,24,000
Charges	4,24,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of Madras, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 1026-1028F., dated Fort William, the 29th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Bombay Presidency for 1879-80:—

Nos. 269-71F., dated the 13th March 1879.
No. 21F., dated the 4th June 1879.

Read also—

A letter from the Accountant General, Bombay, No. 12067B, dated the 5th November 1879, forwarding the Budget Estimate of the Forest Department in the Bombay Presidency for 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	... ...	16,25,000	12,05,000	11,81,893
Charges	A—Conservancy and Works ...	7,00,000	6,10,000	6,37,117
	B—Establishments ...	3,20,000	3,30,000	3,62,044
	Total ...	10,20,000	9,40,000	9,99,161
	Surplus	6,05,000	2,65,000	1,82,732

2. The actual receipts are Rs. 4,43,000 less than the amount originally estimated, *viz.*, Rs. 1,18,000 in the Northern Division, Rs. 2,22,000 in the Southern Division, and Rs. 1,03,000 in Sind. This result in the Northern and Southern Divisions is said to have been caused by the small demand for timber owing to the suspension of public works, the depressed state of the market owing to commercial failures, and the slack sale of myrobalans; while the decrease in Sind is caused by the falling-off in the steamer traffic on the Indus, and by the State Railway not having taken the full quantity of timber anticipated. The expenditure was increased by law charges, amounting to Rs. 39,000, on account of the Kanara Forest case, which was decided in favour of Government; and also by the cost of certain recently sanctioned Forest establishments.

3. The estimates for 1879-80 are:—

		Budget Estimate.	Regular Estimate.
		Rs.	Rs.
Receipts	... ...	16,20,000	13,76,000
Charges	A—Conservancy and Works ...	8,00,000	7,51,000
	B—Establishments	3,80,000	3,95,000
	Total ...	11,80,000	11,46,000
	Surplus	4,40,000	2,30,000

4. The Regular Estimate shews a falling-off in the receipts of Rs. 2,44,000, *viz.*, Rs. 27,000 in the Northern Division, Rs. 1,48,000 in the Southern Division, and Rs. 69,000 in Sind. The dulness of trade and the depressed condition of the country are said to be still affecting the forest receipts in Bombay, while in Sind the diminished revenue is attributed to the use of coal on the State Railway south of Sukkur in place of wood fuel. The expenditure of the year was enhanced by a further sum of Rs. 40,000 for law charges on account of the Kanara Forest case. The proposed Regular Estimate is accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

5. The estimate for 1880-81 is:—

		Rs.
Receipts	... ...	13,76,000
Charges	A—Conservancy and Works	7,39,000
	B—Establishments	4,13,000
	Total ...	11,52,000
	Surplus	2,24,000

and the items of this estimate, arranged under the main heads of work, stand as follows, compared with the actuals of 1878-79:—

	Actuals, 1878-79.	Budget Estimate, 1880-81.
Receipts.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	7,33,079	8 88,600
II to V.—Other revenue	4,48,814	4,87,400
Total ...	11,81,893	13,76,000
Charges.		
A I.—Timber and other produce removed on Government account	3,58,264	4,00,700
A II, III, IV.—Other revenue	17,505	28,400
A V, VII, VIII.—Formation, protection and improvement of forests	2,03,731	3,01,500
A VI, IX.—Live and dead stock, and miscellaneous charges	57,617	8,400
B—Establishments	3,62,044	4,13,000
Total ...	9,99,161	11,52,000

The estimate under Receipts is accepted as proposed.

6. The estimate under B—"Establishments" is made up of the following sums:—

	Rs.
Pay of Conservator	39,600
Ditto Superior Officers	1,27,900
Ditto Subordinate Forest Establishments	1,13,300
Ditto Office Establishments	32,400
Deputation and Special Allowances	1,200
Total ...	3,14,400
Travelling Allowances	79,300
Contingencies	20,300
Total ...	4,13,000

The first four items are within the sanctioned amounts, and are accepted as proposed.

7. Travelling allowances and contingencies for the last three years have been as follows:—

		Travelling allowances.	Contingencies.
		Rs.	Rs.
Actuals	1876-77	52,783	13,264
	1877-78	52,757	13,951
	1878-79	66,553	16,301
Estimates	1879-80	75,300	20,100
	1880-81	79,300	20,300

8. The Governor General in Council has noticed with regret the falling-off in the financial results of forest administration in the Bombay Presidency. The surplus or net forest revenue in past years has been:—

	Rs.
Average of four years, 1868-69 to 1871-72	5,99,232
Ditto ditto, 1872-73 to 1875-76	4,48,496
Actuals of 1876-77	3,94,716
Ditto of 1877-78	4,04,585
Ditto of 1878-79	1,82,732
Sanctioned Estimate, 1879-80	4,40,000
Regular Estimate, 1879-80	2,30,000
Budget ditto, 1880-81	2,24,000

The gross receipts of the Bombay and Sind forests for the past eleven years have ranged from Rs. 11,46,000 to Rs. 12,61,000, the latter figure being the actuals of 1877-78. The Governor General in Council is satisfied that the estimate for 1880-81, *viz.*, Rs. 13,76,000, cannot safely be raised, and that the

estimated receipts of 1879-80, *viz.*, Rs. 16,20,000, were placed at too high a figure. His Excellency in Council is, however, of opinion that there must be some reduction in the expenditure to counterbalance the diminished revenue; and accordingly directs that the estimated charges for 1880-81 should be reduced from Rs. 11,52,000 to Rs. 10,52,000, the latter figure being even higher than the amount sanctioned for 1878-79. It is suggested that the reduction can be made in the following manner; but full discretion is left to His Excellency the Governor in Council to vary the distribution in such manner as may seem most advisable, provided, however, that a total reduction of Rs. 1,00,000 in the charges is secured:—

	Rs.
A I.—Timber and other produce removed on Government account	40,000
A V, VII, VIII.—Formation, protection and improvement of forests	50,000
B II, III.—Travelling allowances and contingencies ...	10,000
Total ...	1,00,000

The Governor General in Council desires to add that though he is compelled to make this reduction of one lakh in the gross grant for forest charges, yet the Government of India fully approves the schemes recently inaugurated by the Government of Bombay for extending the forest-clad areas of the Deccan. His Excellency in Council believes that these undertakings can be carried out without permanently reducing the net revenue of the Bombay forests to half the sum they used to yield.

9. The figures provisionally sanctioned by the Government of India will therefore stand as follows:—

	Rs.
Receipts	13,76,000
Charges	10,52,000
Surplus	3,24,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of Bombay and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 1-3F., dated Fort William, the 3rd January 1880.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Bengal for the year 1879-80:—

Nos. 228-30F., dated the 10th March 1879.

No. 21F., dated the 4th June 1879.

Read also—

A letter from the Officiating Comptroller General, No. 1536, dated the 12th November 1879, forwarding the Budget Estimate of the Forest Department in Bengal for the year 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		4,16,000	4,00,000	4,16,024
Charges	A—Conservancy and Works ...	2,45,000	2,30,000	2,10,914
	B—Establishments	1,25,000	1,24,000	1,27,757
	Total ...	3,70,000	3,54,000	3,38,671
Surplus		46,000	46,000	77,353

2. The figures of the actuals now received correspond, with a few insignificant discrepancies, with those reported in August last, the small decrease in expenditure being chiefly due to less timber having been brought out of the Buxa forests on account of the difficulty in procuring labour.

3. The estimates for 1879-80 are as follows :—

		Budget Estimate.	Regular Estimate.
		Rs	Rs.
Receipts		5,75,000	5,16,000
Charges	A—Conservancy and Works ...	2,13,000	1,90,670
	B—Establishments	1,45,000	1,35,330
	Total ...	3,58,000	3,26,000
Surplus		2,17,000	1,90,000

4. The figures of the Budget Estimate entered above are those originally sanctioned by the Government of India. In August last an additional expenditure of Rs. 7,000 was authorized to provide for the cost of temporary establishments employed in the Chittagong Hill Tracts for the collection of revenue, which it was expected would increase by Rs. 40,000. This additional expenditure has not been included in the present estimate; but the total receipts are expected to decrease by Rs. 59,000, owing to a large reduction in the number of sleepers indented for by the Northern Bengal State Railway, and to an expected decrease in the collections of the Sunderbuns Division. These decreases are, however, counterbalanced by the increased collections in the Chittagong Hill Tracts.

The decrease in the charges is principally owing to the less number of sleepers required by the State Railway, to a reduction in the number of superior officers, and to savings in subordinate establishments.

The proposed Regular Estimate is accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

5. The estimate proposed for 1880-81 is :—

		Rs.
Receipts		5,70,000
Charges	A—Conservancy and Works	2,39,500
	B—Establishments	1,67,500
	Total ...	4,07,000
Surplus		1,63,000

The increase in the gross forest receipts in Bengal has been considerable. The net receipts of the year 1880-81 are estimated at Rs. 27,000 below the figure of the Regular Estimate, and Rs. 54,000 below the Budget Estimate of the present year. The Governor General in Council considers that this decrease in the net forest revenue is matter for regret, and desires that the attention of the Government of Bengal may be drawn to the necessity for obtaining better financial results. The quinquennial averages of the last fifteen years have been as follows :—

	Gross.	Net.
	Rs	Rs.
Five years, 1864-65 to 1868-69	97,343	9,236
Ditto, 1869-70 to 1873-74	1,27,800	32,646
Ditto, 1874-75 to 1878-79	2,89,772	79,760

6. The items of revenue and expenditure arranged under the main heads of work, and compared with the actuals of 1878-79, are estimated as follows:—

	Actuals, 1878-79.	Budget Estimate, 1880-81.
Receipts.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	1,65,442	2,43,700
II to V.—Other revenue	2,50,582	3,26,300
Total ...	4,16,024	5,70,000
Charges.		
A I.—Timber and other produce removed on Government account	83,579	1,17,450
A II, III, IV.—Other revenue	13,199	24,050
A V, VII, VIII.—Formation, protection and improvement of the forests	95,240	64,050
A VI, IX.—Live and dead stock, and miscellaneous charges	18,896	33,950
B—Establishments	1,27,757	1,67,500
Total ...	3,38,671	4,07,000

7. The proposed estimate is carefully framed and will be accepted. The figures provisionally sanctioned by the Government of India will, therefore, stand as follows:—

	Rs.
Receipts	5,70,000
Charges	4,07,000
Surplus	1,63,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of Bengal, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 955-957F., dated Fort William, the 10th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimates of the Forest Department in the North-Western Provinces and Oudh for the year 1879-80:—

Nos. 255-257F., dated the 10th March 1879.
Nos. 231-233F., dated the 10th March 1879.
No. 21F., dated the 4th June 1879.

Read also the following communications from the Government of the North-Western Provinces and Oudh, forwarding the Budget Estimates of the Forest Department in those provinces for the year 1880-81:—

No. 1048, dated the 6th October 1879.
No. 1069, dated the 14th October 1879.
No. 1122, dated the 5th November 1879.

Read also letters from the Comptroller General:—

No. 1420, dated the 15th October 1879.
No. 1439, dated the 3rd November 1879.

RESOLUTION.—After amalgamating the figures of the Central, School and Oudh Circles, the actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		14,20,000	10,93,000	11,26,755
Charges	A—Conservancy and Works ...	6,63,070	5,94,000	5,72,085
	B—Establishments ...	2,27,930	2,40,000	2,37,892
	Total ...	8,91,000	8,34,000	8,09,977
Surplus		5,29,000	2,59,000	3,16,778

2. The receipts are slightly higher, and the charges are somewhat less than the figures of the Regular Estimate, which were accepted by the Government of India.

3. The estimates for 1879-80 are:—

		Budget Estimate.	Regular Estimate.
		Rs.	Rs.
Receipts		9,63,000	9,90,000
Charges	A—Conservancy and Works ...	5,91,500	5,72,500
	B—Establishments	2,64,500	2,63,734
	Total ...	8,56,000	8,36,234
Surplus		1,07,000	1,53,766

4. The grant originally sanctioned under A—"Conservancy and Works" was Rs. 4,81,500, but during the year an expenditure of Rs. 1,10,000 was authorized in the School Circle on account of sleeper works in the forests of Raiengarh and Dadi. It was said at the time that this expenditure would be counterbalanced by the sale of the sleepers; and the receipts were also expected to increase by Rs. 1,10,000: but the increase shewn in the Regular Estimate of the School Circle is only Rs. 92,000, and this is reduced by expected decreases of Rs. 30,000 in the Central Circle, owing to a decline in the demand for fuel, and of Rs. 35,000 in the Oudh Circle owing to smaller indents made by the Public Works Department for timber. The net increase in the receipts is therefore Rs. 27,000.

5. Under A—"Conservancy and Works" there is an increase of Rs. 17,000 in the School Circle in consequence of the new timber works in Raiengarh, and of Rs. 7,000 for the rent of forests in Keonthal and Raiengarh. But in the Central Circle there is a decrease of Rs. 41,000 due to the carriage of firewood from the forests being conducted by the Commissariat Department, and a saving of Rs. 2,000 in the Oudh Circle, notwithstanding that Rs. 5,500 have been paid for the purchase of certain land and buildings at Bahramghat, and Rs. 2,000 for better fire conservancy arrangements in Kheri.

The figures of the proposed Regular Estimate are accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

6. The estimate proposed for 1880-81 is:—

		Central Circle.	School Circle.	Oudh Circle.	Total.
		Rs.	Rs.	Rs.	Rs.
Receipts		4,14,000	5,12,000	3,50,000	12,76,000
Charges	A—Conservancy and Works.	1,61,000	3,16,000	1,74,000	6,51,000
	B—Establishments	1,04,681	90,000	86,000	2,80,681
	Total ...	2,65,681	4,06,000	2,60,000	9,31,681
Surplus ...		1,48,319	1,06,000	90,000	3,44,319

7. Compared with the actuals of 1878-79, and arranged under the chief heads of Receipts and Charges, the figurs stand as follows:—

	Actuals, 1878-79.	Budget Estimate, 1880-81.
Receipts.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	7,55,245	8,17,935
II to V.—Other revenue	3,71,510	4,58,065
Total ...	11,26,755	12,76,000
Charges.		
A I.—Timber and other produce removed on Government account	4,08,859	4,42,615
A II, III, IV.—Other revenue	24,421	31,248
A V, VII, VIII.—Formation, protection and improvement of the forests ...	1,11,969	1,46,237
A VI, IX.—Live and dead stock, and miscellaneous charges	26,836	30,900
B—Establishments	2,37,892	2,80,681
Total ...	8,09,977	9,31,681

The estimate under Receipts, as well as that under A—"Conservancy and Works," will be passed as proposed.

8. The details of the Establishment charges stand as follows:—

	Rs.
Pay of Conservators	38,400
Ditto Superior Officers	1,05,600
Ditto Subordinate Forest Establishments	55,160
Ditto Office Establishments	25,672
Deputation and Special Allowances	6,240
Total ...	2,31,072
Travelling Allowances	35,267
Contingencies	14,342
Total ...	2,80,681

9. The pay of the three Conservators aggregates Rs. 36,000, and there is no ground for allowing a larger amount. The other items of pay are within the amounts sanctioned.

10. The estimate under Deputation and Special Allowances is made up as follows:—

	Per mensem. Rs.	Per annum. Rs.
Personal allowance to Sir H. Ramsay, Commissioner of Kumaun, debitable to Forests (sanctioned in 1868) ...	250	3,000
Mr. Craw's allowance for charge of the Ranikhet Nurseries	150	1,800
Eight scholarships at the Forest School, at Rs. 15 each per mensem	120	1,440
Total ...	520	6,240

11. Travelling allowances and contingencies for the last three years have been as follows:—

		Travelling Allowances. Rs.	Contingencies. Rs
Actuals	1876-77	26,882	8,309
	1877-78	27,810	11,124
	1878-79	29,259	11,698
Estimates	1879-80	31,133	13,001
	1880-81	35,267	11,342

Under these heads a small reduction is feasible, and must be made.

12. The Budget Estimate for 1880-81, provisionally sanctioned by the Government of India, will accordingly stand as follows:—

	Rs.
Receipts	12,76,000
Charges	9,25,000
Surplus	3,51,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of the North-Western Provinces and Oudh, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 964-66F., dated Fort William, the 10th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimates of the Forest Department in the Punjab for 1879-80:—

Nos. 224-26F., dated the 8th March 1879.
No. 21F., dated the 4th June 1879.

Read also—

A letter from the Comptroller General, No. 1516, dated the 8th November 1879, forwarding the Budget Estimate of the Forest Department in the Punjab for 1880-81.

A letter from the Comptroller General, No. 1566, dated the 17th November 1879, stating that Rs. 24,044, transferred from I—"Land Revenue, Miscellaneous" to III—"Forests" should be added to the actual forest revenue of 1878-79.

A letter from the Comptroller General, No. 1666F., dated the 1st December 1879, stating that Rs. 24,044 should be added under Head II (d)—"Receipts."

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		6,50,000	5,14,000	5,00,620
Charges	A—Conservancy and Works	3,30,000	2,70,000	2,58,952
	B—Establishments ...	2,64,000	2,68,000	2,64,602
	Total ...	5,94,000	5,38,000	5,23,554
Surplus ...		56,000	...	...
Deficit ...		...	24,000	22,935

2. These figures agree with the separate statement of actuals received in July last, and with those shewn in the Annual Forest Report, except that Rs. 24,044 have been added to the Receipts as requested by the Comptroller General.

There was a decrease in Receipts as compared with the Regular, and a larger decrease as compared with the Budget Estimate. This decrease was caused (1) by thinnings in the Plantation division, amounting to Rs. 25,000 (since realized), which could not be sold in time to be credited in the year's accounts; and (2) by a stock of timber in Jhelum, worth about Rs. 81,500, not having been sold, owing to the Conservator having held out for a better price, which he has since obtained. Taking these amounts into consideration, the Actual Receipts approximate closely to the figures of the Budget Estimate.

3. The estimates for 1879-80 are as follows in round numbers :—

		Budget Estimate. Rs.	Regular Estimate. Rs
Receipts		5,83,000	6,59,000
Charges	A—Conservancy and Works ...	3,00,000	2,62,000
	B—Establishments ...	2,77,000	2,66,000
	Total ...	5,77,000	5,28,000
Surplus		6,000	1,31,000

4. A large increase in receipts is expected, owing to an unexpected and urgent demand for the supply of firewood to the Punjab Northern State Railway, and to the addition of the sums which were not realized in 1878-79. A saving is expected in the charges under A—"Conservancy and Works," as various works of minor importance have been given up with a view to economy; and timber works have been less on the rivers in nearly all cases. The charges under B—"Establishments" are expected to be somewhat less, owing to the absence from sickness and other causes of a number of officers.

The figures of the proposed Regular Estimate are accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

5. The estimate proposed for 1880-81 is :—

		Rs.
Receipts		5,39,000
Charges	A—Conservancy and Works	2,58,000
	B—Establishments	2,78,000
	Total ...	5,36,000
Surplus		3,000

6. The mean actuals of the last five years have been as follows :—

		Rs
Receipts		6,99,931
Charges	A—Conservancy and Works	3,05,207
	B—Establishments	2,47,575
	Total ...	5,52,782
Surplus		1,47,149

The decrease in Receipts, it is understood, are chiefly due to reduced timber operations, necessitated by increased attention to the demarcation of forests and the settlement of forest rights.

7. Compared with the actuals of 1878-79 only, and arranged under the main heads of work, the figures are as follows :—

	Actuals, 1878-79. Rs.	Budget Estimate, 1880-81. Rs.
Receipts.		
I.—Timber and other produce removed and sold on Government account	2,16,924	2,88,900
II to V.—Other revenue	2,83,696	2,50,100
Total ...	5,00,620	5,39,000
Charges.		
A I.—Timber and other produce removed on Government account	1,25,278	1,20,000
A II, III, IV.—Other revenue	1,575	850
A V, VII, VIII.—Formation, protection and improvement of the forests	1,20,799	1,29,550
A VI, IX.—Live and dead stock, and miscellaneous charges	11,300	7,600
B—Establishments	2,64,602	2,78,000
Total ...	5,23,554	5,36,000

8. The estimate under B—"Establishments" consists of the following tems:—

	Rs.
Pay of Conservator	19,000
Ditto Superior Officers	98,000
Ditto Subordinate Forest Establishments	85,588
Ditto Office Establishments	23,180
Total ...	2,25,768
Travelling Allowances	39,142
Contingencies	13,090
Total ...	2,78,000

9. All these amounts are in accordance with sanction; the budget is prepared with great care, and its adoption is recommended by the Local Government. The figures will accordingly stand as proposed, and the estimate for the year, as now provisionally sanctioned, will be:—

	Rs.
Receipts	5,39,000
Charges	5,36,000
Surplus	3,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of the Punjab, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 986-88F., dated Fort William, the 16th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Central Provinces for the year 1879-80:—

Nos. 234-36F., dated the 10th March 1879.
No. 21F., dated the 4th June 1879.

Read also—

A letter from the Officiating Comptroller General, No. 1473, dated the 6th November 1879, forwarding the Budget Estimate of the Forest Department in the Central Provinces for the year 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		7,96,000	8,15,000	8,52,862
Charges	A—Conservancy and Works ...	2,90,000	2,50,000	2,36,029
	B—Establishments ...	1,67,000	1,60,000	1,57,686
Total ...		4,57,000	4,10,000	3,93,715
Surplus ...		3,39,000	4,05,000	4,59,147

2. The principal cause of increase in the receipts was the unexpected demand for fuel for the Holkar State Railway. The receipts would, however, have been much higher but for several adverse causes: from Indore and Bhopal and from certain private forests near the Hoshangabad reserves, teak poles were supplied largely for the market, and the demand on Government forests was reduced; there was a general slackness in the demand for the better class of timber in the Chanda division, while the difficulties encountered in the matter of transport rendered it impossible to deliver the number of sleepers it was intended to send up for the Chhattisgarh Railway, or to throw a larger stock of bamboos into the market.

These causes also account principally for the saving of expenditure under A—"Conservancy and Works," while the saving under B—"Establishments" was caused by the full sanctioned scale of subordinate establishments not having been worked up to.

3. The estimates for 1879-80 are:—

		Budget Estimate. Rs.	Regular Estimate. Rs.
Receipts		9,97,000	11,30,000
Charges	A—Conservancy and Works ...	4,30,000	4,30,000
	B—Establishments ...	1,82,000	1,77,500
Total ...		6,12,000	6,07,500
Surplus		3,85,000	5,22,500

The grant originally sanctioned under A—"Conservancy and Works" was Rs. 3,10,000, which was increased to Rs. 4,30,000 by two additional sums, *viz.*, Rs. 1,00,000 for the supply of sleepers to the Chhattisgarh Railway, and Rs. 20,000 for the supply of fuel to the Holkar State Railway. An increased revenue was expected to accrue from these grants, and the result is borne out by the Regular Estimate, shewing an increased revenue of Rs. 1,33,000.

The proposed Regular Estimate is accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

4. The estimate proposed for 1880-81 is:—

		Rs.
Receipts		11,95,000
Charges	A—Conservancy and Works	5,22,200
	B—Establishments	1,86,800
Total ...		7,09,000
Surplus		4,86,000

The items of this estimate, arranged under the main heads of work, stand as follows, compared with the actuals of 1878-79:—

	Actuals, 1878-79.	Budget Estimate, 1880-81.
Receipts.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	1,28,956	4,13,200
II to V.—Other revenue	7,23,906	7,81,800
Total ...	8,52,862	11,95,000
Charges.		
A I.—Timber and other produce removed on Government account	74,520	1,80,100
A II, III, IV.—Other revenue	1,12,277	1,44,300
A V, VII, VIII.—Formation, protection and improvement of forests	25,702	1,35,320
A VI, IX.—Live and dead stock, and miscellaneous charges	23,530	62,480
B—Establishments	1,57,686	1,86,800
Total ...	3,93,715	7,09,000

5. The estimate under B—"Establishments" is :—

		Rs.
Pay of	Conservator	14,400
Ditto	Superior Officers	81,600
Ditto	Subordinate Forest Establishments	46,220
Ditto	Office Establishments	10,040
	Total ...	1,52,260
Travelling Allowances	... ...	21,900
Contingencies	... ...	12,640
	Total ...	1,86,800

6. The staff of Superior Officers, sanctioned under the localization scheme is :—

		Per mensem. Rs.	Per annum. Rs.
5	Deputy Conservators (average pay) ...	700 =	42,000
7	Assistant Conservators (ditto) ...	350 =	29,400
4	Sub-Assistant Conservators ...	200 =	9,600
	Total ...		81,000

But under existing circumstances it is not probable that the whole of this amount will be spent, and it will suffice to allow Rs. 75,000 under this head.

The pay of subordinate forest and office establishments is estimated within the amounts sanctioned by Government, and will be passed as proposed.

7. Travelling allowances and contingencies for the last three years have been as follows :—

		Travelling Allowances. Rs.	Contingencies. Rs.
Actuals	1876-77	14,607	6,909
	1877-78	15,316	9,566
	1878-79	14,304	10,516
Estimates	1879-80	21,280	12,320
	1880-81	21,900	12,640

It is not likely that the full amount estimated under travelling allowances will be required, and some reduction on this account appears feasible.

8. The estimate for 1880-81, as now provisionally accepted, will be as follows :—

		Rs.
Receipts	... ...	11,95,000
Charges	... ...	7,00,000
	Surplus	4,95,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Chief Commissioner of the Central Provinces, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 1034-36F., dated Fort William, the 30th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in British Burma for 1879-80 :—

Nos. 296-98F., dated the 21st March 1879.
No. 21F., dated the 4th June 1879.

Read also—

A letter from the Comptroller General, No. 1443, dated the 3rd November 1879, forwarding the Budget Estimate of the Forest Department in British Burma for 1880-81.

RESOLUTION.—The actuals for 1878-79, compared with the estimates, are as follows :—

		Budget Estimate. Rs	Regular Estimate. Rs.	Actuals. Rs
Receipts	...	13,70,000	10,95,000	11,37,562
Charges { A—Conservancy and Works	...	6,70,000	5,73,500	5,00,783
Charges { B—Establishments	...	2,48,000	2,21,500	2,17,618
Total	...	9,18,000	7,95,000	7,18,401
Surplus ...	...	4,52,000	3,00,000	4,19,161

The figures agree with those contained in the separate Statement of Actuals and in the Annual Forest Report, and have been verified by the Comptroller General.

2. The estimates for 1879-80 are as follows :—

		Budget Estimate. Rs	Regular Estimate. Rs.
Receipts	...	10,85,000	10,20,000
Charges { A—Conservancy and Works	...	5,87,000	5,88,000
Charges { B—Establishments ...	...	2,50,000	2,48,000
Total	...	8,37,000	8,36,000
Surplus . .	...	2,48,000	1,84,000

Under Receipts Rs. 16,000 more than the Budget Estimate are expected in the Tenasserim Circle, and Rs. 81,000 less in the Pegu Circle, resulting in a net decrease of Rs. 65,000. In the former an increase is expected from the sale of teak timber to the Gun Carriage Factory, Madras, which is counterbalanced by a diminished revenue at the Kadoe revenue station, owing chiefly to the inferior description of timber expected to be cleared during the year. In the Pegu Circle a large decrease is expected on account of timber removed by Government agency, owing to the low prices obtaining and the general state of the market. Decreases are also expected owing to the Railway and Public Works Departments having ceased to take teak refuse as in former years; but these decreases are expected to be counterbalanced to some extent by increases on account of permits for cutch extracted, and the sale of drift and waif wood.

The figures of the Regular Estimate are accepted as proposed, subject to such modifications as may subsequently be reported by telegraph.

3. The estimate proposed for 1880-81 is :—

		Rs.
Receipts	...	10,08,000
Charges { A—Conservancy and Works	...	5,49,000
Charges { B—Establishments ...	. .	2,68,000
Total	..	8,17,000
Surplus ...	...	1,91,000

Arranged under the main heads of work, and compared with the figures for 1878-79, the details of this estimate are as follows :—

		Actuals, 1878-79. Rs	Budget Estimate, 1880-81. Rs
Receipts.			
I —Timber and other produce removed and sold on Government account	...	6,98,529	6,57,000
II to V.—Other revenue	...	4,39,033	3,51,000
Total	...	11,37,562	10,08,000
Charges.			
A I.—Timber and other produce removed on Government account	...	3,59,302	3,46 150
A II, III, IV.—Other revenue ...		47,618	49,300
A V, VII, VIII.—Formation, protection and maintenance of forests		50,271	1,03,200
A VI IX —Live and dead stock and miscellaneous charges		43,592	50,350
B—Establishments	...	2,17,618	2,68,000
Total	...	7,18,401	8,17,000

4. Compared with the results of previous years, these figures are exceedingly unfavourable. The average receipts and charges during the last ten years have been as follows :—

	Receipts. Rs	Charges. Rs.	Surplus Rs.
Five years, 1869-70 to 1873-74	8,94,277	4,02,240	4,92,037
Five years, 1874-75 to 1878-79	14,29,175	8,11,330	6,17,845

During the current year the surplus is estimated to be Rs. 1,84,000, and during next year Rs. 1,91,000 only, of which one-sixth is assigned to Provincial Revenues under the orders of the Government of India in the Financial Department, No. 1488, dated the 26th March 1879. The Governor General in Council is aware that this diminished surplus is chiefly due to the suspension of girdling operations. But obviously the greatest economy must be enforced while the revenue continues as low as it is at present.

5. In dealing with the estimates, the chief difficulty experienced by the Government of India is the absence of any expression of the Chief Commissioner's views on the subject. The papers received from the Comptroller General do not shew that the proposals submitted by the Conservators have the Chief Commissioner's concurrence, or that the estimates were considered by him before they were forwarded to the Comptroller General for transmission to the Government of India. The same inconvenience was felt when dealing with the estimate for the current year, and this was at the time pointed out to the Chief Commissioner. A portion of the Forest surplus has now been assigned to Provincial funds, and the Governor General in Council trusts that this arrangement, which gives to the local administration a direct personal interest in the revenues of the Forest Department, will secure for the future a searching control in detail by the Chief Commissioner of its financial transactions.

Letter from the Department of Revenue, Agriculture and Commerce, to the Chief Commissioner of British Burma, No. 287F., dated the 17th March 1879

6. The estimated charges on account of revenue seem to have been carefully considered, and call for no remark. For the formation and maintenance of forests Rs. 1,03,000 are provided, as against Rs. 50,271 in 1878-79. This includes Rs. 29,300 for communications and buildings, *viz.*, Rs. 3,900 in the Tenasserim and Rs. 25,400 in the Pegu Circle. It appears to the Governor General in Council that some reduction of the last item must be made. For demarcation and compensation for land and rights Rs. 18,300 are provided; for protection from fire, Rs. 14,500; and for surveys and working plans, Rs. 3,500. All these items are necessary and will be allowed to stand. But while the revenue is so unsatisfactory, the grant under plantations and other works must be curtailed. Rs. 24,500 are estimated under the former, and Rs. 13,100 under the latter head. A reduction of Rs. 10,000 will be made.

7. The estimate under B—"Establishments" is as follows :—

	Rs.
Pay of Conservators	28,800
Ditto Executive Officers	93,400
Ditto Subordinate Forest Establishments	45,350
Ditto Office Establishments	46,050
Deputation Allowance	1,000
Total	2,14,600
Travelling Allowances	41,800
Contingencies	11,600
Total	2,68,000

8. The first three items are within the sanctioned amount and will not be interfered with. But the amount sanctioned for office establishments is only Rs. 3,520 per mensem, or Rs. 42,240 per annum, and Rs. 4,000 may here be saved. The necessity for Rs. 1,000 on account of deputation and special

allowances in Pegu is not apparent, and this amount will be omitted. Travelling allowances and contingencies have been as follows:—

		Travelling allowances Rs	Contingencies Rs.
Actuals	1876-77	25,306	9,701
	1877-78	32,550	11,036
	1878-79	29,099	9,985
Estimates	1879-80	32,800	11,300
	1880-81	41,800	11,600

A reduction of Rs. 8,000 under travelling allowances will be made.

9. The reductions here noted may be set down at an aggregate amount of Rs. 27,000, and hence the figures provisionally accepted by the Government of India are as follows:—

	Rs.
Receipts	10,08,000
Charges	7,90,000
Surplus	2,18,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Chief Commissioner of British Burma, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 958-60F., dated Fort William, the 10th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Assam for the year 1879-80:—

Nos. 248-50F, dated the 10th March 1879.
No. 21F., dated the 4th June 1879.

Read also—

A letter from the Officiating Comptroller General, No. 1475, dated the 6th November 1879, forwarding the Budget Estimate of the Forest Department in Assam for the year 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate. Rs	Regular Estimate. Rs	Actuals. Rs
Receipts		1,03,000	1,55,000	1,61,779
Charges	A—Conservancy and Works	70,000	70,000	64,519
	B—Establishments ...	68,000	63,000	61,508
Total ...		1,38,000	1,33,000	1,26,027
Surplus ...		.....	22,000	35,752
Deficit ...		35,000	... ..	... ..

2. The actuals approximate closely to the Regular Estimate accepted by the Government of India.

3. The estimates for 1879-80 are:—

		Budget Estimate. Rs	Regular Estimate Rs.
Receipts		1,30,000	1,50,000
Charges	A—Conservancy and Works ...	77,000	77,000
	B—Establishments	60,000	66,000
Total ...		1,37,000	1,43,000
Surplus		.....	7,000
Deficit		7,000	.....

The Receipts have been increased by Rs. 20,000 under II(a)—"Timber and other Produce removed from the forests by consumers or purchasers," and this increase, it is said, is justified by the experience of former years. The increase under B—"Establishments" has formed the subject of a separate reference, in which the insufficiency of the grant allowed was represented.

Letter from the Chief Commissioner of Assam, No. Y, dated the 24th October 1879.
Letter to the Chief Commissioner of Assam, No. 938F., dated the 3rd December 1879.

The figures of the proposed Regular Estimate are accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

4. The estimate proposed for 1880-81 is :—

		Rs.
Receipts		1,80,000
Charges	A—Conservancy and Works ...	69,000
	B—Establishments	71,000
	Total ...	1,40,000
Surplus		40,000

5. Arranged under the main heads of work, and compared with the actuals of 1878-79, the figures stand as follows :—

	Actuals, 1878-79.	Budget Estimate, 1880 81.
Receipts.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	11,838	35,000
II to V.—Other revenue	1,49,941	1,45,000
Total ...	1,61,779	1,80,000
Charges.		
A I.—Timber and other produce removed on Government account	12,981	14,500
A II, III, IV.—Other revenue	626	1,150
A V, VII, VIII.—Formation, protection and improvement of the forests	32,973	37,650
A VI, IX.—Live and dead stock, and miscellaneous charges	17,939	15,700
B—Establishments	61,508	71,000
Total ...	1,26,027	1,40,000

6. The estimate under B—"Establishments" consists of the following items :—

	Rs.
Pay of Superior Officers	34,600
Ditto Subordinate Forest Establishments ...	18,850
Ditto Office Establishments	7,150
Total ...	60,600
Travelling Allowances	8,000
Contingencies	2,400
Total ...	71,000

7. The estimate proposed by the Chief Commissioner is accepted provisionally by the Government of India, *viz.* :—

	Rs.
Receipts	1,80,000
Charges	1,40,000
Surplus	40,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Chief Commissioner of Assam, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 982-84F., dated Fort William, the 16th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Coorg for 1879-80:—

Nos. 241-43F., dated the 10th March 1879.
No. 21F., dated the 4th June 1879.

Read also—

A letter from the Comptroller General, No. 1477, dated the 6th November 1879, forwarding the Budget Estimate of the Forest Department in Coorg for 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		80,000	54,000	52,020
Charges	A—Conservancy and Works	23,000	23,000	14,671
	B—Establishments ...	20,000	23,000	20,158
Total ...		43,000	46,000	34,829
Surplus		37,000	8,000	17,191

The decrease in receipts was caused by a smaller demand for timber and bamboos, short collection and sale of sandalwood, short receipts by sale of cardamoms, and an outstanding revenue of Rs. 6,500.

The saving in the expenditure under A—"Conservancy and Works" was caused by less timber having been felled and carted, and less sandalwood collected, owing to the failure of contractors, and demarcation work having been undertaken late in the season. Very little work, it is said, was done towards the demarcation of the ghât forests.

2. The estimates for 1879-80 are as follows:—

		Budget Estimate.	Regular Estimate.
		Rs.	Rs.
Receipts		82,000	82,000
Charges	A—Conservancy and Works ...	21,000	24,000
	B—Establishments ...	31,500	28,500
Total ...		52,500	52,500
Surplus		29,500	29,500

The regular estimate is accepted as proposed by the Chief Commissioner, subject to any modifications that may hereafter be reported by telegraph.

3. The estimate proposed for 1880-81 is:—

		Rs.
Receipts		78,000
Charges	A—Conservancy and Works	25,000
	B—Establishments	27,000
Total ...		52,000
Surplus		26,000

The items of this estimate, arranged under the main heads of work, stand as follows, compared with the actuals of 1878-79 :—

	Actuals, 1878-79.	Budget Estimate, 1880-81.
Receipts.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	20,869	41,600
II to V.—Other revenue	31,151	36,400
Total ...	52,020	78,000
Charges.		
A I.—Timber and other produce removed on Government account	6,810	11,880
A II, III, IV.—Other revenue	...	1,000
A V, VII, VIII.—Formation, protection and improvement of forests	7,353	9,400
A VI, IX.—Live and dead stock, and miscellaneous charges	508	2,720
B—Establishments	20,158	27,000
Total ...	34,829	52,000

4. The estimate under B—"Establishments" is made up of the following amounts:—

	Rs.
Pay of Superior Officer	5,400
Ditto Subordinate Forest Establishments	12,240
Ditto Office Establishments	2,808
Total ...	20,448
Travelling Allowances	5,000
Contingencies	1,552
Total ...	27,000

The estimate is carefully prepared, and is admitted, as recommended by the Chief Commissioner, with only a small reduction under office establishments and travelling allowances, which seem to have been estimated somewhat higher than is likely to be necessary. The figures provisionally sanctioned will therefore stand as follows :—

	Rs.
Receipts	78,000
Charges	50,000
Surplus	28,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Chief Commissioner of Coorg, and for information to the Department of Finance and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 996-99F., dated Fort William, the 18th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Ajmere for the year 1879-80 :—

Nos. 244-47F., dated the 10th March 1879.

No. 21F., dated the 4th June 1879.

Read also—

A letter from the Officiating Comptroller General, No. 1437, dated the 3rd November 1879, forwarding the Budget Estimate of the Forest Department in Ajmere for the year 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs	Rs
Receipts		...	1,000	1,241
Charges	A—Conservancy and Works ...	5,500	6,000	5,182
	B—Establishments ...	10,000	9,000	8,263
Total ...		15,500	15,000	13,445
Deficit		15,500	14,000	12,204

2. The estimates for 1879-80 are :—

		Budget Estimate.	Regular Estimate.
		Rs	Rs.
Receipts		1,000	1,000
Charges	A—Conservancy and Works ...	7,500	7,500
	B—Establishments ...	10,000	8,700
Total ...		17,500	16,200
Deficit		16,500	15,200

There is no change in the estimated receipts, nor in the charges under A—"Conservancy and Works," except that under the latter the expenditure on account of plantations has been reduced in order to increase the provision for fire protection and fencing.

Under B—"Establishments" the estimate has been reduced so as to provide for nothing more than the sanctioned scale.

The proposed Regular Estimate is accepted provisionally, subject to such modifications as may hereafter be reported by telegraph.

3. The estimate proposed for 1880-81 is :—

		Rs.
Receipts		4,200
Charges	A—Conservancy and Works ...	6,500
	B—Establishments	9,500
Total ...		16,000
Deficit		11,800

Of the receipts Rs. 1,000 are based on the actuals of former years, and Rs. 3,200 are expected to be realized by the sale of 16,000 maunds of firewood from the Nagpahar, Chang and Todgarh tracts.

4. The estimate under A—"Conservancy and Works" is less than the grant sanctioned in 1879-80 by Rs. 1,000, notwithstanding that Rs. 1,000 are provided for cutting and carrying the firewood from the Nagpahar, Chang and Todgarh tracts, which is expected to increase the receipts.

5. The estimate under B—"Establishments" is made up as follows :—

	Rs.
Pay of Sub-Assistant Conservator	2,400
Ditto Forest Establishment	3,400
Ditto Office Establishment	1,500
Travelling Allowances	1,700
Contingencies	500
Total ...	9,500

The first three items are according to the sanctioned scale, and the increased provision under travelling allowances is for an officer proposed to be deputed from another province to inspect the reserves and supervise felling operations.

6. The proposed estimate for 1880-81 is accepted provisionally in round numbers, *viz.*:—

	Rs.
Receipts	4,000
Charges	16,000
Deficit	12,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Chief Commissioner of Ajmere, and for information to the Foreign Department, the Department of Finance, and the Comptroller General.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos 961-63 F, dated Fort William, the 10th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Superintendent of Forest Surveys for 1879-80:—

Nos 272-74 F, dated the 13th March 1879.
No. 21 F., dated the 4th June 1879.

Read also—

A letter from the Comptroller General, No. 1436, dated the 3rd November 1879, forwarding the Budget Estimate of the Superintendent of Forest Surveys for 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate Rs.	Regular Estimate. Rs	Actuals. Rs.
Receipts		...	...	63
Charges	A—Conservancy and Works ...	10,000	10,000	10,663
	B—Establishments	57,500	50,000	49,662
	Total ...	67,500	60,000	60,325
Deficit		67,500	60,000	60,262

The saving on the grant sanctioned for the year amounts to Rs. 7,238.

2. The estimates for 1879-80 are:—

		Budget and Regular Estimate. Rs
Charges	A—Conservancy and Works	9,400
	B—Establishments	40,600
	Total ...	50,000

The deviations in some of the heads under B—"Establishments" between the Budget and Regular Estimates do not call for remark. During the year Messrs. Murray and Young, Sub-Assistant Conservators, were transferred to the North-Western Provinces and Assam respectively; and Mr. Reynolds, Deputy Superintendent of Forest Surveys and Assistant Conservator of the 1st grade, was appointed to officiate as a Deputy Conservator of Forests of the 3rd grade. This promotion does not, however, carry with it an increase of salary; as, instead of receiving, as heretofore, Rs. 450 as pay and Rs. 150 as personal allowance—total Rs. 600—Mr. Reynolds now draws Rs. 500 *plus* Rs. 100 = Rs. 600 per mensem. His travelling allowance, however, will now be Rs. 5 instead of Rs. 4 a day, and this has been provided for. The figures entered by the Superintendent of Forest Surveys are accepted provisionally as the figures of the Regular Estimate for the year, subject to such modifications as may hereafter be reported by telegraph.

3. The estimate proposed for 1880-81 is:—

		Rs.
Charges	A—Conservancy and Works ...	8,000
	B—Establishments ...	32,000
	Total ...	40,000

This is the amount fixed in the orders on the Budget Estimate of the Forest Survey Branch for 1879-80.

The charges under A—"Conservancy and Works" are less by Rs. 1,400 than the amount estimated for in the previous year's budget, the decrease being almost entirely under VIII-C—"Surveys and Working Plans."

Under B—"Establishments" the charges are within the amount sanctioned by the Government of India.

4. The estimate is accepted as proposed, the grant for the Forest Survey now provisionally made being Rs. 40,000.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Superintendent of Forest Surveys for information and guidance, and to the Department of Finance and the Comptroller General for information.

Extract from the Proceedings of the Government of India, in the Home, Revenue and Agricultural Department (Forests), Nos. 1003-06F., dated Fort William, the 19th December 1879.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Hyderabad Assigned Districts for 1879-80:—

Nos. 251-54F., dated the 10th March 1879.
No. 21 F., dated the 4th June 1879.

Read also—

A letter from the Deputy Accountant General, Hyderabad, No. 3357, dated the 11th October 1879, forwarding the Budget Estimate of the Forest Department in the Hyderabad Assigned Districts for 1880-81.

RESOLUTION.—The actuals of 1878-79, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		2,58,000	2,80,000	2,85,670
Charges	A—Conservancy and Works ...	55,000	45,000	39,544
	B—Establishments ...	59,000	65,000	67,806
	Total ...	1,14,000	1,10,000	1,07,350
Surplus		1,44,000	1,70,000	1,78,320

2. The actual receipts and the charges under A—"Conservancy and Works" agree with the figures shewn in the Annual Forest Report, and in the separate statement of actual receipts and charges received in July last; but there is a small excess of Rs. 410 in the charges under B—"Establishments," which causes a corresponding difference in the total charges and surplus.

The increase in Receipts is entirely under the head "Timber and other Produce removed from the forests by consumers or purchasers," but no explanation is given of the deviations in Expenditure.

3. No changes have been made in the Regular Estimate for 1879-80, as it is believed that the actuals of the year will not differ materially from the Budget Estimate. The figures are as follows:—

		Budget and Regular Estimate.
		Rs.
Receipts		2,84,000
Charges { A—Conservancy and Works ...		50,000
Charges { B—Establishments		70,000
Total ...		1,20,000
Surplus		1,64,000

These figures are accepted provisionally as the figures of the Regular Estimate, subject to such modifications as may hereafter be reported by telegraph.

4. The estimate proposed for 1880-81 is:—

	Proposed by the Conservator.	Amended by the Resident.
	Rs.	Rs.
Receipts	2,93,000	2,90,000
Charges { A—Conservancy and Works ...	55,000	55,000
Charges { B—Establishments	70,000	70,000
Total ...	1,25,000	1,25,000
Surplus	1,68,000	1,65,000

5. Arranged according to the main heads of Receipts and Charges, the figures, as compared with the actuals of 1878-79, stand as follows:—

	Actuals.	Budget Estimate.
	Rs.	Rs.
Receipts.		
I.—Timber and other produce removed and sold on Government account ...	641	2,000
II to V.—Other revenue	2,85,029	2,88,000
Total ...	2,85,670	2,90,000
Charges.		
A I.—Timber and other produce removed on Government account ...	159	400
A II, III, IV.—Other revenue ...	5,829	11,000
A V, VII, VIII.—Formation, protection and improvement of the forests ...	28,129	37,620
A VI, IX.—Live and dead stock, and miscellaneous charges	5,427	5,980
B—Establishments	67,806	70,000
Total ...	1,07,350	1,25,000

6. It is satisfactory that a larger amount is provided for the formation and maintenance of the forests than was expected in 1878-79. The figures recommended by the Resident are provisionally accepted, *viz.*:—

	Rs.
Receipts	2,90,000
Charges	1,25,000
Surplus	1,65,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Resident at Hyderabad, and for information to the Foreign Department, the Department of Finance and the Comptroller General.

Govt. Central Branch Press, Simla.—No. 47, H. R. & A. D.—14-5-80—160.